

wherein the connecting conductor includes a plurality of layers formed of same material and at least one of the layers is formed as a stress-absorbing layer having lower hardness than other layer.

7. (Twice Amended) A semiconductor device comprising:
a semiconductor chip,
a protective insulating layer comprising a coating layer covering the surface of the semiconductor chip;
a plurality of connecting conductors connected to the surface of the semiconductor chip and penetrating the [protective insulating] coating layer beyond the outside surface of the [protective insulating] coating layer;

wherein the connecting conductor includes a plurality of layers formed of different material and at least one of the layers is formed as a stress-absorbing layer having lower hardness than other layer.

REMARKS

Applicants submit that by the present Amendment and Remarks, this application is placed in clear condition for immediate allowance. At the least, the present Amendment reduces the number of issues, as by overcoming the imposed rejection under the first paragraph of 35 U.S.C. § 112, thereby placing this application in better condition for appeal. Accordingly, entry of the present Amendment and Remarks, and favorable consideration, are respectfully solicited pursuant to the provisions 37 CFR § 1.116.